

## CHINCOTEAGUE CODE

or public place in the town for a longer period than 15 minutes or within 100 feet of any store, shop or stand from which similar merchandise is sold or in any block for a longer period than one hour in any day to sell and deliver any article which he might offer for sale from house to house, except in such defined areas as may be specifically set aside by the town council for sale of such merchandise.

(e) *Enforcement.* It shall be the duty of the police officers and other town officers to fully enforce this section and to have warrants issued against any person violating this section. (Code 1977, § 10-41)

**Cross reference**—Streets, sidewalks and other public places, ch. 50.

### **Sec. 18-95. Special event vendors, carnivals, and circuses.**

(a) Notwithstanding the provisions of Sec. 18-91 and Sec. 18-92 and the license requirements enumerated therein, any person, firm, or corporation engaged as an itinerant vendor or operating a carnival or circus at a special event conducted or sponsored by a local “charitable nonprofit organization” or a local nonprofit organization, as herein defined, or the Chincoteague Recreation and Convention Center Authority shall be exempted from such license tax, unless such person, firm, or corporation is otherwise required to be licensed in accordance with Chapter 18.

(b) A “Special Event” for purposes of this section shall be an event which is conducted for a limited number of days not exceeding fourteen (14) in any calendar year.

(c) A local “charitable nonprofit organization” for purposes of this section shall mean an organization which is described in Internal Revenue Code §501(c)(3) and to which contributions are deductible by the contributor under Internal Revenue Code §170, except that educational institutions shall be limited to schools, colleges, and other similar institutions of learning, and a majority of such organization’s receipts are utilized, directly or indirectly, within the Town of Chincoteague.

(d) A local nonprofit organization means an organization exempt from Federal Income Tax under Internal Revenue Code §501 other than a charitable nonprofit organization, and the majority of such organization’s receipts are utilized, directly or indirectly within the Town of Chincoteague.

*(Adopted 02-07-05, Amended 03-06-06)*

### **Sec. 18-96. Pony Penning Sales.**

(a) *Generally.* *Pony Penning sales* is herein defined in this ordinance to mean and include all general sales within the town that are open to the public during the event.

(b) *Permit.* A permit is required for conducting Pony Penning sales within the town and must be secured eight days prior to the Saturday preceding Pony Penning. The permit shall be displayed at the sale location for the entire length of the sale.

(c) *Permit fee.* The permit fee shall be \$60.00.

## BUSINESSES

- (1) Anyone with an established town business license is exempted from the permit fee, but shall be required to obtain a permit. An established town business license shall mean a business that has a permanent location within the town limits and operates at a minimum of 90 days per year.
- (2) Anyone selling prepared food as defined in Chapter 54, Article V. Excise Tax (Meals) of this code must submit a deposit to the town manager in an amount of \$500.00 prior to receiving such permit, which amount shall be applied to any tax due as a result of such sales. Report of actual sales must be submitted within 30 days from the end of the event. Failure to report actual sales by the due date will forfeit the deposit. The remaining balance of the deposit, if any, shall be refunded to permittee upon computation of the actual tax due any payable as determined by such sales.

(d) *Duration of sale; hours of operation; frequency.* Sales conducted under this section are restricted to a maximum period beginning no sooner than the Saturday preceding Pony Penning and ending on the Saturday immediately following Pony Penning. Any sale exceeding this time period or otherwise no in compliance with this section will not be considered Pony Penning sales and will be in violation of this section and will be considered a business and must comply with all applicable zoning and business licensing requirements.

(e) Yard sales are prohibited the Saturday preceding Pony Penning day, until the Saturday after the Pony Penning event.  
(Amended 5/7/12, 5/6/13)

**Secs. 18-97-18-120. Reserved.**

## DIVISION 3. BUSINESSES AND PROFESSIONS MEASURED BY GROSS RECEIPTS

### **Sec. 18-121. Minimum license tax.**

The minimum license tax on all businesses and professions measured by gross receipts or gross purchases in the case of wholesale merchants shall be \$50.00, which amount shall be absorbed into the total tax when such tax exceeds \$50.00 at the applicable rate.  
(Code 1977, § 10-42) (Amended 6/17/10) (Effective 7/1/10)

### **Sec. 18-122. Maximum license tax.**

The maximum license tax on all businesses and professions measured by gross receipts or gross purchases in the case of wholesale merchants as detailed in this division shall be \$500.00 per licensing year unless otherwise provided.  
(Code 1977, § 10-51-1)

### **Sec. 18-123. Amusements.**